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TIPS FOR BUSY READERS

By CATHERINE E. MILES, Ph.D., Atlanta, Georgia

The Accounting, Bruce Marshall, Houghton Mifflin Company, Boston, 1958, 374 pp., \$3.95.

The Accounting offers a refreshing change of pace from the usual literature of the field—it is a humorous novel.

The plot concerns the audit of a Paris bank by a firm of British accountants in 1934. It is no usual audit, however, as there is a strong suspicion of embezzlement.

Each of the underpaid members of the audit staff is anxious to discover the possible fraud and thereby win a salary increase and promotion. As the story unfolds the reader comes to know each of the auditors individually — which places the action in the bank, the offices, the shops, and, occasionally, the bedrooms of Paris.

Marshall, a chartered accountant and author of the best-seller *The World, The Flesh, and Father Smith*, has penned a novel which provides enjoyable, light reading for accountants.

Houston D. Smith, Jr., MBA, CPA
Georgia State College

Getting and Keeping Good Staff Accountants, Bulletin 4, Economics of Accounting Practice, American Institute of Certified Public Accountants, New York, 1958, 67 pp.

This study, the fourth in a series entitled "Economics of Accounting Practice", surveys the areas of attracting, developing,

and keeping staff members, and offers a program for improvement in these areas.

Typical areas covered are: recruiting; salaries; fringe benefits; working conditions; and training.

Those persons interested in the opportunities for accountants in an expanding economy will be interested in the program set forth—a program which can be developed for use in large or small firms.

Houston D. Smith, Jr., MBA, CPA
Georgia State College

Aoyagi, Bunji, "Sociological Accounting," *Journal of Accountancy*, July, 1958, pp. 51-55.

Sociological accounting, according to the author, is primarily interested in the uses of accounts, by stressing "ends" and functions of accounting. Others have analyzed and criticized the accounting approach to national income determination. Mr. Bunji also joins the parade. In the brief article, certain generally accepted conventions and postulates are partially condemned for many purposes. Nevertheless, the article does not seem to offer any more defensible substitutes.

Much research on the social accounts remains to be done. This article represents an attempt at refinement in the field. Undoubtedly, the future will produce others.

Norman X. Dressel, PhD, CPA
Georgia State College

STATEMENT REQUIRED BY THE ACT OF AUGUST 24, 1912, AS AMENDED BY THE ACTS OF MARCH 3, 1933, AND JULY 2, 1946 (Title 39, United States Code, Section 233) SHOWING

THE OWNERSHIP, MANAGEMENT, AND CIRCULATION OF

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1. The names and addresses of the publisher, editor, managing editor, and business managers are: Publisher, American Woman's Society of Certified Public Accountants and American Society of Women Accountants, 327 South LaSalle Street, Chicago 4, Illinois. (Both incorporated not for profit). Editor: Marguerite Reimers, 418 Loretta Place, Seattle 2, Wash. Business manager: Beatrice C. Langley, 327 S. LaSalle St., Chicago, Illinois.
2. The owner is: American Woman's Society of Certified Public Accountants, 327 S. LaSalle Street, Chicago 4, Ill. American Society of Women Accountants, 327 S. LaSalle Street, Chicago 4, Ill. (Both incorporated not for profit).
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MARGUERITE REIMERS, Editor

Sworn to and subscribed before me this 10th day of September, 1958.

[SEAL]

Mabel E. Chute
(My commission expires October 23, 1960)